

CASE NAME: SUPERIOR AIR PARTS, INC.

ACCURAL BASIS-4

CASE NUMBER: 08-36705-BJH-11

| ACCOUNTS RECEIVABLE AGING             | SCHEDULE AMOUNT | MONTH     | MONTH     | MONTH     |
|---------------------------------------|-----------------|-----------|-----------|-----------|
|                                       |                 | 2/28/2009 | 3/31/2009 | 4/30/2009 |
| 1. 0-30                               | 1,746,699       | 2,386,483 | 1,223,651 | 876,667   |
| 2. 31-60                              | 129,130         | 357,409   | 189,205   | 269,582   |
| 3. 61-90                              | 48,258          | 305,862   | 314,018   | 193,629   |
| 4. 91+                                | 3,467,968       | 3,541,859 | 3,802,146 | 4,060,585 |
| 5. TOTAL ACCOUNTS RECEIVABLE          | 5,392,055       | 6,591,614 | 5,529,020 | 5,400,463 |
| f. 6. AMOUNT CONSIDERED UNCOLLECTIBLE | 0               | 4,154,909 | 3,889,260 | 3,857,121 |
| 7. ACCOUNTS RECEIVABLE (NET)          | 5,392,055       | 2,436,705 | 1,639,760 | 1,543,342 |

## AGING OF POSTPETITION TAXES AND PAYABLES

| TAXES PAYABLE          | 0-30 DAYS | 31-60 DAYS | 61-90 DAYS | 91+ DAYS | TOTAL   |
|------------------------|-----------|------------|------------|----------|---------|
| 1. FEDERAL             |           |            |            |          | 0       |
| 2. STATE               |           |            |            |          | 0       |
| 3. LOCAL               |           |            |            |          | 0       |
| 4. OTHER (ATTACH LIST) |           |            |            |          | 0       |
| 5. TOTAL TAXES PAYABLE |           |            |            |          | 0       |
| 6. ACCOUNTS PAYABLE    | 194,538   | 136,409    | 0          | 0        | 330,947 |

## STATUS OF POSTPETITION TAXES

|                         | BEGINNING TAX LIABILITY* | AMOUNT WITHHELD AND OR ACCRUED | AMOUNT PAID | ENDING TAX LIABILITY |
|-------------------------|--------------------------|--------------------------------|-------------|----------------------|
| FEDERAL                 |                          |                                |             |                      |
| 1. WITHHOLDING**        | 0                        | 11,539                         | 11,539      | 0                    |
| 2. FICA - EMPLOYEE**    | 0                        | 5,188                          | 5,188       | 0                    |
| 3. FICA - EMPLOYER**    | 0                        | 5,188                          | 5,188       | 0                    |
| 4. UNEMPLOYMENT         | 0                        | 1                              | 1           | 0                    |
| 5. INCOME               | 0                        | 0                              | 0           | 0                    |
| 6. OTHER (ATTACH LIST)  | 0                        | 2,427                          | 2,427       | 0                    |
| 7. TOTAL FEDERAL TAXES  | 0                        | 24,342                         | 24,342      | 0                    |
| STATE AND LOCAL         |                          |                                |             |                      |
| 8. WITHHOLDING          | 0                        | 0                              | 0           | 0                    |
| 9. SALES                | 3,745                    | 46                             | 3,887       | (96)                 |
| 10. EXCISE              | 0                        | 0                              | 0           | 0                    |
| 11. UNEMPLOYMENT        | 0                        | 112                            | 112         | 0                    |
| 12. REAL PROPERTY       | 0                        | 0                              | 0           | 0                    |
| 13. PERSONAL PROPERTY   | 0                        | 0                              | 0           | 0                    |
| 14. OTHER (ATTACH LIST) | 0                        | 0                              | 0           | 0                    |
| 15. TOTAL STATE & LOCAL | 3,745                    | 158                            | 3,998       | (96)                 |
| 16. TOTAL TAXES         | 3,745                    | 24,500                         | 28,341      | (96)                 |

\* The beginning tax liability should represent the liability from the prior month or, if this is the first report, the amount should be zero.

\*\* Attach photocopies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or

| <b>Federal</b>                | <b>Deposit Liability</b> | <b>TOTAL LIABILITY</b> |
|-------------------------------|--------------------------|------------------------|
| Federal Tax                   |                          | 6,597.79               |
| Earned Income Credit Advances |                          |                        |
| Social Security               |                          |                        |
| EE Amount Withheld            | 2,809.16                 |                        |
| ER Taxable X                  | 6.20%                    |                        |
| Total Social Security         | 2,809.17                 |                        |
| Medicare                      |                          |                        |
| EE Amount Withheld            | 657.02                   |                        |
| ER Taxable X                  | 1.45%                    |                        |
| Total Medicare                | 656.98                   |                        |
| <b>Total</b>                  |                          | 1,314.00               |
|                               |                          | 13,530.12              |

ALL CROSSFOOTS OK

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**PP** Payroll Summary

**SUPERIOR AIR PARTS**  
Company Code: PS7

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| DEPARTMENT  | HOURS<br>Reg / O.T. | EARNINGS<br>Reg / O.T. | EARNINGS<br>Hours 3 & 4 | GROSS<br>EARN 5 | STATUTORY DEDUCTIONS<br>Federal | NET PAY          |
|---|---------------------|------------------------|-------------------------|-----------------|---------------------------------|------------------|
| * * GRAND TOTAL * *   |                     |                        |                         | NO. PAYS:       | 14 NET CASH:                    | 27,994.66        |
| <b>Hours 3,4 Analysis:</b>  |                     |                        |                         |                 |                                 |                  |
| - H HOL   | 112.00              | S SICK                 | 14.83                   | H HOL           | 771.76                          | V VAC            |
| - J JURY  | 8.00                | V VAC                  | 24.00                   | S SICK          | 145.46                          | Total 1,034.66   |
| <b>State Analysis:</b>  | <b>STATE TAX</b>    | <b>STATE WAGES</b>     | <b>FIT BY STATE</b>     |                 |                                 |                  |
| <b>Total</b>  |                     |                        | <b>4,941.59</b>         |                 |                                 |                  |
| <b>Federal Taxable Analysis and Employer Unemployment Liability</b> | <b>TAXABLE</b>      | <b>PCT</b>             | <b>TAX</b>              |                 |                                 |                  |
| <b>Federal</b>  | <b>36,211.47</b>    |                        | <b>4,941.59</b>         |                 |                                 |                  |
| <b>FUTA</b>   |                     | <b>.80</b>             |                         |                 |                                 |                  |
| <b>Social Security -EE</b>  | <b>38,363.88</b>    | <b>6.20</b>            | <b>2,378.55</b>         |                 |                                 |                  |
| <b>Social Security -ER</b>  | <b>38,363.88</b>    | <b>6.20</b>            | <b>2,378.56</b>         |                 |                                 |                  |
| <b>Medicare -EE</b>   | <b>38,363.88</b>    | <b>1.45</b>            | <b>556.26</b>           |                 |                                 |                  |
| <b>Medicare -ER</b>   | <b>38,363.88</b>    | <b>1.45</b>            | <b>556.28</b>           |                 |                                 |                  |
| <b>Earnings 3,4,5 Analysis:</b>                                     |                     |                        |                         |                 |                                 |                  |
| - H HOL   | 112.00              | S SICK                 | 14.83                   | H HOL           | 771.76                          | V VAC            |
| - J JURY  | 8.00                | V VAC                  | 24.00                   | S SICK          | 145.46                          | Total 1,034.66   |
| <b>State Taxable Analysis and Employer Unemployment Liability</b>   | <b>TAXABLE</b>      | <b>PCT</b>             | <b>TAX</b>              |                 |                                 |                  |
| <b>TX SUI</b>   |                     |                        | <b>TX SUI</b>           |                 |                                 |                  |
| <b>Total</b>  |                     |                        | <b>1,047.10</b>         |                 |                                 |                  |
| <b>Cafeteria 125 Deduction Analysis</b>                             |                     |                        |                         |                 |                                 |                  |
| <b>A - MED</b>  |                     |                        |                         | <b>A - MED</b>  | <b>33.57</b>                    |                  |
| <b>H - MED</b>  |                     |                        |                         | <b>H - MED</b>  | <b>1,636.35</b>                 |                  |
| <b>Total</b>  |                     |                        |                         | <b>Total</b>    | <b>1,669.92</b>                 |                  |
| <b>Total</b>  |                     |                        |                         |                 |                                 | <b>32,157.40</b> |

| Federal Deposit Liability     | TOTAL LIABILITY  |
|-------------------------------|------------------|
| Federal Tax                   | 4,941.59         |
| Earned Income Credit Advances |                  |
| Social Security               |                  |
| EE Amount Withheld            | 2,378.55         |
| ER Taxable X 6.20%            | 2,378.56         |
| Total Social Security         | 4,757.11         |
| Medicare                      |                  |
| EE Amount Withheld            | 556.26           |
| ER Taxable X 1.45%            | 556.28           |
| Total Medicare                | 1,112.54         |
| <b>Total</b>                  | <b>10,811.24</b> |

ALL CROSSFOOTS OK

Monthly Operating Report

|                                     |                 |
|-------------------------------------|-----------------|
| CASE NAME: SUPERIOR AIR PARTS, INC. | ACCRUAL BASIS-5 |
|-------------------------------------|-----------------|

|                              |
|------------------------------|
| CASE NUMBER: 08-36705-BJH-11 |
|------------------------------|

The debtor in possession must complete the reconciliation below for each bank account, including all general, payroll, and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, governmental obligations, etc.

Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: \_\_\_\_\_

**BANK RECONCILIATIONS**

|    | Account #1                       | Account #2 | Account #3 |           |
|----|----------------------------------|------------|------------|-----------|
| A. | BANK: JPMORGAN CHASE             | JPM CHASE  | JPM CHASE  | TOTAL     |
| B. | ACCOUNT NUMBER:                  | 790437578  | 790438485  |           |
| C. | PURPOSE (TYPE):                  | Operating  | Payroll    |           |
| 1. | BALANCE PER BANK STATEMENT       | 3,410,787  | 0          | 3,410,787 |
| 2. | ADD: TOTAL DEPOSITS NOT CREDITED | 0          | 0          | 0         |
| 3. | SUBTRACT: OUTSTANDING CHECKS     | 0          | 0          | 0         |
| 4. | OTHER RECONCILING ITEMS          | 0          | 0          | 0         |
| 5. | MONTH END BALANCE PER BOOKS      | 3,410,787  | 0          | 3,410,787 |
| 6. | NUMBER OF LAST CHECK WRITTEN     | 70175      | Wires only | 70175     |

**INVESTMENT ACCOUNTS**

| BANK, ACCOUNT NAME, & NUMBER | DATE OF PURCHASE | TYPE OF INSTRUMENT | PURCHASE PRICE | CURRENT VALUE |
|------------------------------|------------------|--------------------|----------------|---------------|
| 7.                           |                  |                    |                |               |
| 8.                           |                  |                    |                |               |
| 9.                           |                  |                    |                |               |
| 10.                          |                  |                    |                |               |
| 11. TOTAL INVESTMENTS        |                  |                    | 0              | 0             |

**CASH**

|                               |           |
|-------------------------------|-----------|
| 12. CURRENCY ON HAND          | 500       |
| 13. TOTAL CASH - END OF MONTH | 3,411,287 |

Monthly Operating Report

|                                     |
|-------------------------------------|
| CASE NAME: SUPERIOR AIR PARTS, INC. |
| CASE NUMBER: 08-36705-BJH-11        |

ACCRUAL BASIS-5

The debtor in possession must complete the reconciliation below for each bank account, including all general, payroll, and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, governmental obligations, etc.

Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: \_\_\_\_\_

| BANK RECONCILIATIONS                |  | Account #1       | Account #2         | Account #3     | TOTAL         |
|-------------------------------------|--|------------------|--------------------|----------------|---------------|
| A. BANK: JPMORGAN CHASE             |  | JPM CHASE        | JPM CHASE          | JPM CHASE      |               |
| B. ACCOUNT NUMBER:                  |  | 790438162        | 790438501          |                |               |
| C. PURPOSE (TYPE):                  |  | AP               | Section 125        |                |               |
| 1. BALANCE PER BANK STATEMENT       |  | 0                | 0                  | 0              | 0             |
| 2. ADD: TOTAL DEPOSITS NOT CREDITED |  | 0                | 0                  | 0              | 0             |
| 3. SUBTRACT: OUTSTANDING CHECKS     |  | 0                | 0                  | 0              | 0             |
| 4. OTHER RECONCILING ITEMS          |  | 0                | 0                  | 0              | 0             |
| 5. MONTH END BALANCE PER BOOKS      |  | 0                | 0                  | 0              | 0             |
| 6. NUMBER OF LAST CHECK WRITTEN     |  |                  |                    |                | 0             |
| <br>                                |  |                  |                    |                |               |
| INVESTMENT ACCOUNTS                 |  | DATE OF PURCHASE | TYPE OF INSTRUMENT | PURCHASE PRICE | CURRENT VALUE |
| BANK, ACCOUNT NAME, & NUMBER        |  |                  |                    |                |               |
| 7.                                  |  |                  |                    |                |               |
| 8.                                  |  |                  |                    |                |               |
| 9.                                  |  |                  |                    |                |               |
| 10.                                 |  |                  |                    |                |               |
| 11. TOTAL INVESTMENTS               |  |                  |                    | 0              | 0             |
| <br>                                |  |                  |                    |                |               |
| CASH                                |  |                  |                    |                |               |
| 12. CURRENCY ON HAND                |  |                  |                    |                | 0             |
| 13. TOTAL CASH - END OF MONTH       |  |                  |                    |                | 0             |

Monthly Operating Report  
ACCRUAL BASIS-6

CASE NAME: SUPERIOR AIR PARTS, INC.

CASE NUMBER: 08-36705-BJH-11

MONTH: April 2009

OF THE TOTAL DISBURSEMENTS SHOWN FOR THE MONTH, LIST THE AMOUNT PAID TO INSIDERS (AS DEFINED IN SECTION 101 (31) (A)-(F) OF THE U.S. BANKRUPTCY CODE) AND TO PROFESSIONALS. ALSO, FOR PAYMENTS TO INSIDERS, IDENTIFY THE TYPE OF COMPENSATION PAID (e.g. SALARY, BONUS, COMMISSIONS, INSURANCE, HOUSING ALLOWANCE, TRAVEL, CAR ALLOWANCE, ETC.). ATTACH ADDITIONAL SHEETS IF NECESSARY

| INSIDERS                          |                 |             |                    |
|-----------------------------------|-----------------|-------------|--------------------|
| NAME                              | TYPE OF PAYMENT | AMOUNT PAID | TOTAL PAID TO DATE |
| 1. Kent Abercrombie               | Payroll         | 11,000      | 43,000             |
| 2.                                |                 |             |                    |
| 3.                                |                 |             |                    |
| 4.                                |                 |             |                    |
| 5.                                |                 |             |                    |
| <b>TOTAL PAYMENTS TO INSIDERS</b> |                 |             | <b>43,000</b>      |
| 6.                                |                 |             |                    |

| PROFESSIONALS                          |   |                 |             |                    |                          |
|--|---|-----------------|-------------|--------------------|--------------------------|
| NAME                                   | DATE OF COURT ORDER AUTHORIZING PAYMENT | AMOUNT APPROVED | AMOUNT PAID | TOTAL PAID TO DATE | TOTAL INCURRED & UNPAID* |
| g. 1. STRASBURGER                      |   |                 |             |                    | 472,040                  |
| 2. CORPORATE FINANCE PARTNERS          |   |                 |             |                    | 0                        |
| 3. BAKER & MCKENZIE                    |   |                 |             |                    | 205,000                  |
| 4. LAIN FAULKNER                       |   |                 |             |                    | 71,631                   |
| 5.                                     |   |                 |             |                    |                          |
| <b>TOTAL PAYMENTS TO PROFESSIONALS</b> |   | 0               | 0           | 0                  | <b>748,672</b>           |
| 6.                                     |   |                 |             |                    |                          |

\* INCLUDE ALL FEES INCURRED, BOTH APPROVED, AND UNAPPROVED

POSTPETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

| NAME OF CREDITOR          | SCHEDULED MONTHLY PAYMENTS DUE | AMOUNTS PAID DURING MONTH | TOTAL UNPAID POSTPETITION |
|---------------------------|--------------------------------|---------------------------|---------------------------|
| 1. TEXAS DUGAN            | 34,387                         | 35,482                    | 0                         |
| 2. AICCO                  | 5,971                          | 5,971                     | (0)                       |
| 3. GREAT AMERICAN LEASING | 734                            | 734                       | (0)                       |
| 4. PRINT, INC.            | 1,310                          | 1,310                     | 0                         |
| 5. ARAMARK                | 240                            | 2,668                     | (2,428)                   |
| 6. DALLAS RECYCLING       | 238                            | 238                       | (0)                       |
| 7. ERVIN LEASING          | 301                            | 301                       | 0                         |
| 8. TYGRIS VENDOR          | 5,339                          | 5,339                     | (0)                       |
| 9. TOTAL                  | 48,520                         | 52,044                    | (2,429)                   |